

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

LINCOLN NATIONAL REINSURANCE
COMPANY (BARBADOS) LIMITED

and

THE LINCOLN NATIONAL LIFE INSURANCE
COMPANY,

Plaintiffs,

– against –

SWISS RE LIFE & HEALTH AMERICA
HOLDING COMPANY,

Defendant.

Case No. 07 cv 6731(GBD) (FM)

(Oral Argument Requested)

RULE 7.1 STATEMENT

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned counsel for defendant Swiss Re Life & Health America Holding Company (a private non-governmental party) certifies that Swiss Re Life & Health America Holding Company is the subsidiary of Swiss Re America Holding Company (a private non-governmental party). Swiss Re America Holding Company is owned by Swiss Reinsurance Company of Zurich, a publicly held company. There is no publicly held corporation that owns 10% or more of the stock of Swiss Re Life & Health America Holding Company.

Dated: New York, New York
August 20, 2007

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